

SAM – STATE TREASURER’S ACCOUNTS

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SAM – STATE TREASURER’S ACCOUNTS

GENERAL

8900

(Renumbered 2/1965)

The [State Treasurer's office](#) accounts for two classes of transactions of widely different types; namely, (1) transactions normal to all state agencies and (2) transactions of a fiscal nature which concern the central accounts of the State. Accounting for the former is done as prescribed in the State Treasurer's Manual of Fiscal Accounting. The fiscal accounts are described briefly in 8900–8999 to assist agency accounting personnel in understanding that phase of the State Treasurer's office operations. The fiscal accounts are divided into three self-balancing groups of accounts; namely, (1) cash group, (2) securities group, and (3) state bonds group. The cash group of accounts consists of General Ledger and subsidiary accounts which reflect the cash transactions of the State Treasurer's office in its capacity as custodian of state moneys. The securities group of accounts consists of General Ledger and subsidiary accounts which reflect the transactions of the State Treasurer's office in its function as custodian or trustee of securities or other personal property. The state bonds group of accounts consists of General Ledger and subsidiary accounts relevant to the State's bonded indebtedness.

CASH GROUP OF ACCOUNTS

8910

(Renumbered 2/1965)

SAM – STATE TREASURER’S ACCOUNTS

CHART OF GENERAL LEDGER ACCOUNTS

8911

(Revised & Renumbered 2/1965)

The following is a chart of the General Ledger accounts for the cash group of accounts:

ASSETS

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
C1	Cash on Hand
C2	Demand Deposits
C3	Time Deposits
C4	Debit Service Deposits
C5	Accounts Receivable

ACCOUNTABILITY ACCOUNTS

C51	Accountability for Fund Cash
C52	Accountability for Agency Trust Accounts
C53	Accountability for Uncleared Collections
C54	Accountability for Outstanding Warrants
C55	Accountability for State Bonds and Coupons Payable
C57	Accounts Payable
C59*	Pooled Money Investment Account- Securities

** Debit balance account offset against sum of c51 and c52.*

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NATURE OF GENERAL LEDGER ACCOUNTS

8912

(Revised & Renumbered 2/1965)

Account No. C1 reflects the amount of cash retained in the [State Treasurer's office](#) to cash state warrants and checks.

Account No. C2 reflects the total balance of all demand deposits or checking accounts in which the State Treasurer's office and other state agencies have deposited moneys for credit to certain funds and accounts.

Account No. C3 reflects the total balance of all time deposits in which the State Treasurer's office has deposited moneys in accordance with designations of the Pooled Money Investment Board.

Account No. C4 reflects the total balance of moneys on deposit in various Sacramento banks and the State's fiscal agent banks for redemption of matured state bonds and coupons.

Account No. C5 reflects the total balance of moneys due the State Treasurer for overpayments to banks for state warrants and agency trust checks presented for reimbursement. These overpayments are adjusted in the following day's settlements. This account also reflects the amount of called or matured time deposits.

Account No. C51 reflects the liability of the State Treasurer's office to state funds for moneys of such funds in the State Treasury.

Account No. C52 reflects the State Treasurer's liability to state agencies for General Cash, Cash Trust, Revolving Fund and Special Account moneys deposited to demand bank accounts of the State Treasurer.

Account No. C53 reflects the liability of the State Treasurer's office for remittances received for deposit in the State Treasury which are being held pending clearance into the State Treasury by the State Controller's office.

Account No. C54 reflects the State Treasurer's liability for unredeemed state warrants.

(Continued)

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(Continued)

NATURE OF GENERAL LEDGER ACCOUNTS

8912 (Cont. 1)

(Revised & Renumbered 2/1965)

Account No. C55 reflects the liability of the State Treasurer's office for cash deposited with various depository and fiscal agent banks for the redemption of matured State bonds and coupons.

Account No. C57 reflects the liability of the State Treasurer's office for underpayments to banks for state warrants and agency trust checks presented for reimbursement. These underpayments are adjusted in the following day's settlements.

Account C59 reflects the total balance of investments in securities of the Pooled Money Investment Account.

Daily the State Treasurer's office prepares a detailed statement of its cash accountability.

SECURITIES GROUP OF ACCOUNTS

8920

(Renumbered 2/1965)

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CHART OF GENERAL LEDGER ACCOUNTS

8921

(Revised & Renumbered 2/1965)

The following is a chart of the General Ledger accounts for the securities group of accounts:

ASSETS

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
S11	Deposits in State Vault
S12	Accounts Receivable
S13	Deposits in Trust Companies
S14	Securities in Transit
S15	Due from Special Deposit Fund

ACCOUNTABILITY ACCOUNTS

S61*	Investments
S63	Pledges for Bank Deposits
S64	Miscellaneous Pledges
S66*	General Safekeeping

** For statement purposes, the amounts reflected in these accounts representing interest receivable are disclosed by footnotes.*

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NATURE OF GENERAL LEDGER ACCOUNTS

8922

(Revised & Renumbered 2/1965)

Account No. S11 reflects the recorded value of securities and other personal property deposited in the state vault for safekeeping.

Account No. S12 reflects the value of all currently maturing interest which the [State Treasurer's office](#) is in the process of collecting for various funds or agencies.

Account No. S13 reflects the recorded value of securities deposited for safekeeping by the State Treasurer in qualified trust companies or the Federal Reserve Bank.

Account No. S14 reflects the value of currently maturing securities released from the state vault for the purpose of collection or exchange and other securities released from the state vault for the purpose of exchange, substitution, or a liquidating dividend.

Account No. S15 reflects amounts of trust cash deposited in the Special Deposit Fund by the State Treasurer's office.

Account No. S61 reflects the liability of the State Treasurer's office for securities of state investment funds deposited in the state vault, qualified trust companies, or the Federal Reserve Bank for safekeeping.

Account No. S63 reflects the liability of the State Treasurer's office for securities pledged by banks to secure demand and time accounts of the State Treasurer's office and other state agencies.

Account No. S64 reflects the liability of the State Treasurer's office for pledges to state agencies deposited with the State Treasurer's office for safekeeping.

Account No. S66 reflects the liability of the State Treasurer's office for all other securities and personal property deposited in the state vault by state agencies which are not accounted in one of the above-described accounts.

Monthly the State Treasurer's office prepares a detailed statement of its securities accountability.

STATE BONDS GROUP OF ACCOUNTS

8930

(Renumbered 2/1965)

SAM – STATE TREASURER’S ACCOUNTS

CHART OF GENERAL LEDGER ACCOUNTS

8931

(Renumbered 2/1965)

The following is a chart of General Ledger Accounts for the state bonds group of accounts:

ASSETS

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
B21	Deposits with Bond Officer
B22	State Bonds Authorized
B23	State Building Certificates Authorized
S14	Securities in Transit
S15	Due from Special Deposit Fund

ACCOUNTABILITY ACCOUNTS

B71	Printed State Building Certificates
B72	Printed State Bonds Pending Delivery
B73	State Bonds Submitted for Registration or Exchange
B74	State Bonds Unissued
B75	State Bonds Outstanding
B76	State Bonds Redeemed
B77	State Building Certificates Unissued
B78	State Building Certificates Outstanding
B79	State Building Certificates Redeemed

SAM – STATE TREASURER’S ACCOUNTS

NATURE OF GENERAL LEDGER ACCOUNTS

8932

(Revised & Renumbered 2/1965)

Account No. B21 reflects the accountability of the Bond officer of the [State Treasurer's](#) office for the following: (1) printed state bonds received for processing prior to their sale or delivery, (2) state bonds received for registration, re-registration, or exchange, (3) printed state building certificates received prior to their sale or delivery.

Account No. B22 reflects the par value of state bond issues which have been authorized but have not been fully redeemed.

Account No. B23 reflects the par value of state building certificates which have been authorized but have not been fully redeemed.

Account No. B71 reflects the accountability of the State Treasurer's office for state building certificates received for processing prior to their sale or delivery.

Account No. B72 reflects the accountability of the State Treasurer's office for printed state bonds received from a printer for processing prior to their sale or delivery.

Account No. B73 reflects the liability of the State Treasurer's office for state bonds held pending their registration, re-registration, or exchange.

Account No. B74 reflects the par value of state bonds which have been authorized but have not been sold.

Account No. B75 reflects the par value of state bonds which have been sold but have not matured.

Account No. B76 reflects the par value of matured state bonds.

Account No. B77 reflects the value of state building certificates which have been authorized but have not been sold.

Account No. B78 reflects the value of state building certificates which have been sold but have not matured.

Account No. B79 reflects the value of matured state building certificates.

Semi-annually the State Treasurer's office prints a detailed statement of the State's bonded debt.